

which may be combined with the bottling and packaging record required by § 19.749 showing the:

- (1) Name of the product;
- (2) Bottling and packaging record serial number;
- (3) Date the bottling or packaging was completed;
- (4) Total proof gallons bottled and packaged; and
- (5) Effective tax rate of the product computed in accordance with § 19.34.

(c) *Depletions.* The inventory reserve account for each product will be depleted in the same order in which the deposit records were entered into such account. A depletion will be recorded for each disposition (e.g., a taxable removal, an exportation, an inventory shortage or breakage) by entering on the deposit record the:

- (1) Transaction date,
- (2) Transaction record serial number,
- (3) Proof gallons disposed of, and
- (4) Proof gallons remaining. If any depletion exceeds the quantity of product remaining on the deposit record, the remaining quantity will be depleted, the deposit record closed, and the remainder of the transaction depleted from the next deposit record.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

§ 19.765 Standard effective tax rates.

For each product to be tax determined using a standard effective tax rate in accordance with § 19.36, the proprietor shall prepare a record of the standard effective tax rate computation showing, for one proof gallon of the finished product, the following information:

- (a) The name of the product;
- (b) The least quantity of each eligible flavor which will be used in the product, in proof gallons, or 0.025 proof gallon, whichever is less;
- (c) The least quantity of each eligible wine which will be used in the product, in proof gallons;
- (d) The greatest effective tax rate applicable to the product, calculated in accordance with § 19.34 with the values indicated in paragraphs (a) and (b) of this section; and
- (e) The date on which the use of the standard effective tax rate commenced.

OTHER RECORDS

§ 19.766 Record of samples.

(a) *Requirement.* The proprietor shall maintain records of all samples taken pursuant to subpart V of this part.

(b) *Schedule.* (1) When the proprietor takes samples pursuant to an established schedule, such schedule may be maintained as the required record if it contains that information required by paragraphs (c)(2) through (c)(8).

(2) When unanticipated samples are taken, the schedule shall be appropriately supplemented.

(c) *Detail.* Sample records shall show:

- (1) Date samples were taken;
- (2) Type and identification of container from which taken;
- (3) Account from which taken;
- (4) Purpose for which taken;
- (5) Size and number of samples taken;
- (6) Kind of spirits;
- (7) Disposition of the sample (e.g., destroyed, returned to containers or the distilling system, retained for library purposes); and
- (8) Name and address of the person to whom samples were sent when the samples are to be analyzed or tested elsewhere than at the plant where secured.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))

§ 19.767 Record of destruction.

The proprietor shall record details of the voluntary destruction of spirits, denatured spirits, articles, or wines as follows:

- (a) Identification of the spirits, denatured spirits, articles, or wines to include, as applicable, kind, quantity, elements of gauge, name and permit number of the producer, warehouseman or processor, and identification and type of container.
- (b) The date, time, place and manner of the destruction;
- (c) A statement of whether or not the spirits had previously been withdrawn and returned to bond; and
- (d) The name and title of the proprietor's representative who accomplished or supervised the destruction.

(Sec. 807, Pub. L. 96-39, 93 Stat. 284 (26 U.S.C. 5207))